

In the Claims:

In accordance with 37 CFR § 1.121, please substitute for original claims 21-26, the following rewritten versions of the same claims, as amended. The changes are shown explicitly in the attached "Marked Up Version Showing Changes Made."

Please amend the following claims.

21. (Twice Amended) A heat-resisting steel consisting essentially of 0.20 (exclusive) - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.15 - 0.23 wt.% V, 1.5 - 2.5 wt.% W, 0.01 - 0.02 wt.% Ti, 0.01 - 0.08 wt.% Nb, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

22. (Twice Amended) A heat-resisting steel consisting essentially of 0.20 (exclusive) - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 1.5 - 2.5 wt.% W, 0.23 (exclusive) - 0.35 wt.% V, 0.02 (exclusive) - 0.03 wt.% Ti, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

23. (Twice Amended) A heat-resisting steel consisting essentially of 0.20 (exclusive) - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.23 (exclusive) - 0.35 wt.% V, 1.5 - 2.5 wt.% W, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

24. (Twice Amended) A heat-resisting steel consisting essentially of 0.15 - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.15 - 0.23 wt.% V, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt.% Mo, 0.01 - 0.02 wt.% Ti, 0.01 - 0.08 wt.% Nb, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

25. (Twice Amended) A heat-resisting steel consisting essentially of 0.15 - 0.30 wt.% C, 0.05 (exclusive)- 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt.% Mo, 0.23 (exclusive) - 0.35 wt.% V, 0.02 (exclusive) - 0.03 wt.% Ti, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

26. (Twice Amended) A heat-resisting steel consisting essentially of 0.15 - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.23 (exclusive) - 0.35 wt.% V, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt. % Mo, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.